

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Northern Com Sch Tipton Co (7935)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$0	\$0	n/a	n/a
	11100 Elementary	\$1,198,259	\$1,185,240	\$1,224,277	2%	3%
	11300 High School	\$1,100,263	\$1,232,114	\$1,320,611	20%	7%
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$348	n/a	n/a
	11420 Agriculture B	\$27,114	\$0	\$0	-100%	n/a
	11450 Consumer and Homemaking	\$43,845	\$40,266	\$41,957	-4%	4%
	12100 Gifted and Talented	\$14,697	\$12,923	\$13,088	-11%	1%
	12210 Mild Mental Handicap	\$100,403	\$140,930	\$157,671	57%	12%
	12350 Homebound	\$0	\$13,918	\$3,450	n/a	-75%
	12510 Communication Disorder	\$42,315	\$92,041	\$41,821	-1%	-55%
	12520 Compensatory	\$21,075	\$1,068	\$1,035	-95%	-3%
	12620 Learning Disability - All Others	\$34,944	\$87,797	\$90,274	158%	3%
	12710 Equal Opportunity At Risk	\$2,236	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$0	\$0	\$0	n/a	n/a
	14100 Elementary	\$13,117	\$0	\$0	-100%	n/a
	14300 High School	\$7,053	\$2,049	\$2,099	-70%	2%
	16100 Remediation Testing	\$4,932	\$34,747	\$35,242	> 500%	1%
	16200 Preventive Remediation	\$9,133	\$0	\$1,866	-80%	n/a
	22220 School Library	\$53,754	\$108,716	\$110,628	106%	2%
	22230 Audiovisual	\$212	\$0	\$0	-100%	n/a
	22250 Computer Assisted Instruction Services	\$35,229	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$349,073	\$452,169	\$464,314	33%	3%
	25820 Textbooks and Repairs	\$96,007	\$99,993	\$27,509	-71%	-72%
	25840 Other Textbook Rental Services	\$300	\$1,249	\$836	179%	-33%
	25870 Materials and Supplies	\$0	\$48	\$0	n/a	-100%
	26497 Teachers Retirement Fund	\$97,163	\$190,126	\$201,883	108%	6%
	41100 Transfer Tuition	\$23	\$91	\$247	> 500%	170%
	41300 Area Vocational Schools	\$17,932	\$45,893	\$28,341	58%	-38%
	41400 Joint Services and Supply	\$90,119	\$68,332	\$142,215	58%	108%
	41500 Interlocal Agreements - Special Education	\$0	\$202	\$0	n/a	-100%
	41700 Interlocal Agreements - Other	\$22,271	\$37,382	\$44,711	101%	20%
Student Academic Achievement Total		\$3,381,470	\$3,847,295	\$3,954,422	17%	3%
Student Instructional Support						
	21140 Pupil Accounting	\$706	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$84,358	\$125,300	\$89,835	6%	-28%
	21310 Service Area Direction	\$22,533	\$34,860	\$34,921	55%	0%
	21320 Medical Services	\$1,587	\$5,235	\$4,697	196%	-10%
	21340 Nurse Services	\$513	\$0	\$0	-100%	n/a

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	21390 Other Health Services	\$4,115	\$10,000	\$10,300	150%	3%
	21420 Psychological Testing	\$4,437	\$7,110	\$7,862	77%	11%
	21430 Psychological Counseling	\$450	\$0	\$504	12%	n/a
	21490 Other Psychological Services	\$0	\$0	\$0	n/a	n/a
	22120 Instruction & Curriculum Development	\$3,953	\$0	\$0	-100%	n/a
	22130 Instructional Staff Training Services	\$3,672	\$0	\$0	-100%	n/a
	23110 Service Area Direction	\$19,032	\$18,179	\$18,558	-2%	2%
	23190 Other Governing Body Services	\$35	\$350	\$350	> 500%	0%
	23210 Office of the Superintendent	\$154,716	\$209,564	\$213,860	38%	2%
	23220 Community Relations	\$1,208	\$0	\$13	-99%	n/a
	23290 Other Executive Administrative Services	\$720	\$5,072	\$1,944	170%	-62%
	24900 Other Support Services - School Admin.	\$0	\$0	\$0	n/a	n/a
	26450 Health Services	\$1,524	\$1,200	\$1,200	-21%	0%
	26710 Technology Support and Maintenance	\$0	\$76,041	\$99,737	n/a	31%
Student Instructional Support Total		\$303,561	\$492,912	\$483,780	59%	-2%
Overhead and Operational						
	23150 Legal Services	\$11,512	\$11,564	\$24,388	112%	111%
	23160 Promotion Expenses	\$3,022	\$1,527	\$3,204	6%	110%
	25240 Payroll Services	\$0	\$701	\$726	n/a	4%
	25291 Refund of Revenue	\$14,622	\$9,355	\$1,551	-89%	-83%
	25295 Bank Service Charge	\$15	\$0	\$0	-100%	n/a
	25410 Service Area Direction	\$21,115	\$33,125	\$33,653	59%	2%
	25420 Maintenance of Buildings	\$372,139	\$654,564	\$623,693	68%	-5%
	25430 Maintenance of Grounds	\$15,916	\$16,724	\$20,183	27%	21%
	25440 Maintenance of Equipment	\$31,095	\$113,954	\$187,746	> 500%	65%
	25450 Vehicle Maintenance (other than buses)	\$244	\$564	\$795	226%	41%
	25470 Insurance (other than buses)	\$31,702	\$75,103	\$71,797	126%	-4%
	25490 Other Operating/Maintenance of Plant	\$967	\$1,108	\$1,783	84%	61%
	25510 Service Area Direction	\$38,140	\$36,186	\$37,337	-2%	3%
	25520 Vehicle Operation	\$26,453	\$29,151	\$44,777	69%	54%
	25530 Monitoring Services	\$41,730	\$30,900	\$28,728	-31%	-7%
	25540 Vehicle Servicing and Maintenance	\$16,708	\$28,358	\$28,754	72%	1%
	25550 Purchase of School Buses	\$0	\$99,258	\$74,807	n/a	-25%
	25560 Insurance on Buses	\$3,937	\$8,244	\$6,632	68%	-20%
	25580 Contracted Transportation Services	\$304,809	\$352,385	\$330,282	8%	-6%
	25590 Other Pupil Transportation Services	\$7,290	\$2,588	\$13,014	79%	403%
	25610 Service Area Direction	\$17,103	\$19,581	\$19,716	15%	1%
	25620 Food Preparation and Dispensing	\$80,405	\$86,474	\$90,188	12%	4%
	25640 Food Purchases	\$127,406	\$154,666	\$153,715	21%	-1%

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	25690 Other Food Services	\$8,707	\$24,106	\$23,123	166%	-4%
	25920 Ditch Assessments	\$117	\$141	\$141	20%	0%
	25950 Other Assessments	\$0	\$0	\$0	n/a	n/a
	26495 Official Bonds	\$525	\$875	\$550	5%	-37%
	26499 Other	\$0	\$26,927	\$22,144	n/a	-18%
	26600 Data Processing	\$0	\$0	\$14,197	n/a	n/a
	29000 Support Services - Other	\$0	\$0	\$2,850	n/a	n/a
	32000 Community Recreation	\$30,791	\$22,851	\$23,945	-22%	5%
	34000 Athletic Coaches	\$70,958	\$108,165	\$107,688	52%	0%
	39900 Other Community Services	\$6,088	\$836	\$1,131	-81%	35%
Overhead and Operational Total		\$1,283,515	\$1,949,980	\$1,993,236	55%	2%
Nonoperational						
	25320 Land Acquisition and Development	\$7,127	\$0	\$0	-100%	n/a
	25330 Professional Services	\$19,882	\$15,732	\$31,227	57%	98%
	25350 Building Acquisition/Construction/Improvement	\$7,393	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$10,439	\$2,725	\$108,547	> 500%	> 500%
	25355 Sports Facilities	\$0	\$0	\$20,230	n/a	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$150,182	\$211,633	\$174,557	16%	-18%
	25390 Other Facilities Acquisition & Construction	\$0	\$23,541	\$4,389	n/a	-81%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$336,782	\$223,908	n/a	-34%
	53100 Buildings, LEASE RENTAL	\$512,195	\$900,000	\$912,000	78%	1%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$121,500	\$0	\$0	-100%	n/a
	59100 Bond Registrars Fee	\$1,350	\$0	\$0	-100%	n/a
Nonoperational Total		\$830,068	\$1,490,414	\$1,474,858	78%	-1%
prorated						
	26491 PERF	\$30,215	\$25,116	\$24,212	-20%	-4%
	26492 Social Security	\$277,312	\$334,096	\$338,536	22%	1%
	26493 Workmen's Compensation	\$11,906	\$34,697	\$31,961	168%	-8%
	26494 Group Insurance	\$292,054	\$472,477	\$531,784	82%	13%
	26496 Unemployment Compensation	\$265	\$103	\$151	-43%	47%
	26498 Severance/Early Retirement Pay	\$0	\$65,393	\$50,006	n/a	-24%
prorated Total		\$611,752	\$931,882	\$976,649	60%	5%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
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	Student Academic Achievement	\$3,861,351	\$4,575,823	\$4,719,940	22%	3%	60.2%	52.5%	53.1%
	Student Instructional Support	\$345,379	\$572,225	\$562,745	63%	-2%	5.4%	6.6%	6.3%
	Overhead and Operational	\$1,373,568	\$2,074,020	\$2,125,402	55%	2%	21.4%	23.8%	23.9%
	Nonoperational	\$830,068	\$1,490,414	\$1,474,858	78%	-1%	12.9%	17.1%	16.6%
	Grand Total	\$6,410,365	\$8,712,482	\$8,882,945	39%	2%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	65.6%	59.1%	59.5%